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April 11, 2018

VIA ELECTRONIC FILING

The Honorable Jocelyn Boyd
Chief Clerk/Administrator
Public Service Commission of South Carolina
101 Executive Center Drive
Columbia, SC 29210

RE: Office of Regulatory Staff's Petition for an Order Requiring Utilities to
Report the Impact Of the Tax Cuts and Jobs Act; Docket No. 2017-381-A

Dear Ms. Boyd:

The March 30, 2018, letter from the Office of Regulatory Staff ("ORS") to the Commission requesting certain relief in the above-captioned docket was received yesterday by my clients, Palmetto Utilities, Inc. ("PUI") and Palmetto Wastewater Reclamation LLC ("PWR") via mail service. PUI and PWR are also in receipt of the ORS Motion which was served on April 6, 2018, in this docket. In its Motion, ORS makes reference to the lack of response to its March 30, 2018, letter.

Please accept this letter as the opposition of PUI and PWR to all assertions made and relief requested by ORS in its March 30, 2018, letter, including the assertion that the Federal Tax Cuts and Jobs Act creates "benefits" for customers of public utilities and the request that public utilities be subject to making refunds for rates charged on or after January 21, 2018, as a result. PUI and PWR will be responding to the pending ORS Motion

within the time period provided for by the Commission's Rules of Practice and Procedure and will further address the ORS letter therein.

If you have any questions or require any additional information, please do not hesitate to contact me. With best regards, I am

Sincerely,

WILLOUGHBY & HOEFER, P.A.

s/John M. S. Hoefer
John M.S. Hoefer

JMSH/cgc

cc: Jeffrey M. Nelson, Esquire
Jenny Pittman, Esquire